

“Exhibit N-14”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

April 10, 2007
Invoice No. 360308

For Legal Services Rendered Through March 12, 2007

Thomas J. Allison

Matter No.. 34585-00025

FTD - Case Administration

03/01/07 K Applegate	2.90	Review of IRS regulation on the breakout of fees (.2); discussions with Rick Hartley on breakout (.5); analyze fee breakout between entities (1.9); follow up calls with KPMG (.3).
03/01/07 S Strong	.70	Analysis of issues concerning FTDF tax return (0.5); telephone conference with S. Smith regarding same (0.2).
03/02/07 K Applegate	.40	Continued analysis on the deduction of expenses on the FTDF tax return.
03/03/07 K Applegate	.20	Telephone call with KPMG on the taxes for the FTDF (.2).
03/05/07 K Applegate	.30	Telephone call with KPMG on the tax issues for FTDF (.3).
03/05/07 B Kotter	1.80	Review Treas. Reg. regarding capitalized expenses (.4); review application for analysis (1.4).
03/06/07 K Applegate	.60	Telephone call with KPMG (.2); telephone conference with Susan and KPMG on issues relating to the tax returns (.4).
03/06/07 A Jarvis	.20	Correspondence on reserve issues.

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Debtor USA Commercial Mortgage Co., et al.

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03/07/07 S Strong	.20 Review notice to investors regarding FTDF tax returns (.2).
03/07/07 S Strong	.30 Work on declaration from S. Smith in support of objections to claims against FTDF (0.3).
03/08/07 K Applegate	.30 Telephone calls to KPMG on tax returns (.2); review e-mails (.1).
03/08/07 A Jarvis	.50 Review documentation of issues raised by Compass on purchase price reduction escrow.
03/08/07 S Strong	.30 Work on declaration requested by FTDF Committee in support of various claims objections (0.3).
03/08/07 S Strong	.10 Review FTDF Committees request for sale closing documents, and forward same to D. M. Monson (.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$2,376.50

“Exhibit N-15”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

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FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

April 10, 2007
Invoice No. 360309

For Legal Services Rendered Through March 12, 2007

Thomas J. Allison

Matter No. 34585-00026

Diversified-Case Administration

03/01/07 A Jarvis	.20 Telephone conference with E. A. Monson. regarding hearing tomorrow, telephonic appearance.
03/01/07 A Jarvis	1.20 Review pleadings in preparation for hearings on motion to dismiss and on motion for prejudgment writ of attachment.
03/01/07 E Monson	.20 Review numerous e-mails regarding HMA hearing and opposition pleadings.
03/01/07 E Monson	1.90 Review pleadings and affidavit in opposition to motion for prejudgment writ of attachment and review Nevada statutes.
03/01/07 E Monson	.50 Review brief in support of motion for prejudgment writ and send e-mail to C. Larsen regarding same.
03/01/07 E Monson	1.00 Various discussions and review e-mails from C. Larsen, S. Don, M. Levinson and A. W. Jarvis regarding HMA hearing.
03/01/07 E Monson	.60 Put together pleadings and send to A. W. Jarvis for hearing.

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03/01/07 E Monson	.30 Draft e-mails to L. Schwartzner and J. McPherson and calls to office regarding hearing.
03/01/07 E Monson	.20 Additional discussions with C. Larsen regarding interrogatory responses and send responses to interrogatories for filing.
03/01/07 E Monson	.20 Discussion with S. Nounna regarding HMA lawsuit and review voice mail from G. Brennan.
03/01/07 E Monson	.30 Review e-mail from E. Madden regarding tracing and follow up with Mesirow on analysis.
03/02/07 A Jarvis	.50 Prepare for hearings on Investor VI and HMA.
03/02/07 A Jarvis	1.70 Attend hearing telephonically on Investor VI and HMA hearings.
03/02/07 A Jarvis	1.10 Analyze Diversified/HMA issues and pull documents regarding same.
03/02/07 A Jarvis	.80 Telephone conference with J. McPherson and E. A. Monson regarding Great White issues.
03/02/07 A Jarvis	.30 Review and approve order on HMA.
03/05/07 A Jarvis	.30 Telephone conference with M. Levinson regarding HMA, plan.
03/05/07 A Jarvis	.30 Correspondence on discovery in Investor VI involuntary.
03/05/07 A Jarvis	.20 Correspondence on HMA litigation.
03/05/07 A Jarvis	1.00 Gather documents regarding HMA litigation.
03/05/07 B Kotter	.60 Exchange e-mails with S. C. Strong regarding McGimpsey appeal (.2); review docket and brief conference with S. C. Strong regarding appeal (.4).
03/05/07 S Strong	.40 Review and analyze correspondence and documents from Shoemaker Trust counsel regarding request to assign membership interests in DTDF (.4).

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03/05/07 S Strong	.30 Review docket and papers filed in McGimsey appeal (0.1); exchange emails with B. J. Kotter regarding same (0.1); review emails from A. W. Jarvis and B. Olson regarding same (0.1).
03/06/07 A Jarvis	1.90 Conference call with client and Diversified Committee regarding HMA litigation.
03/06/07 A Jarvis	.30 Correspondence with client on Colt Gateway payoff issues.
03/06/07 A Jarvis	.40 Telephone conference with T. Allison regarding Colt Gateway proposal and telephone message to C. Scully regarding same.
03/06/07 A Jarvis	.50 Correspondence on negotiations on payoff of Colt Gateway.
03/06/07 A Jarvis	.80 Revisions and correspondence with Colt Gateway regarding payoff proposal.
03/07/07 A Jarvis	.70 Correspondence with C. Scully regarding payoff agreement on Colt Gateway.
03/07/07 A Jarvis	.30 Correspondence with client on Colt Gateway negotiations.
03/07/07 A Jarvis	.10 Telephone conference with M. Levinson regarding Placer Vineyards issues.
03/07/07 A Jarvis	.80 Correspondence with Committee and C. Scully regarding negotiations on Colt Gateway payoff.
03/07/07 A Jarvis	.50 Correspondence with C. Scully and D. Hayes regarding negotiations on Colt Gateway payoff.
03/07/07 A Jarvis	.30 Telephone conference with C. Scully regarding negotiations on Colt Gateway payoff.
03/07/07 A Jarvis	.40 Correspondence with Committees regarding finalizing Colt Gateway payoff agreement.
03/07/07 A Jarvis	.40 Revisions to Colt Gateway payoff agreement.
03/07/07 A Jarvis	1.80 Revisions to and correspondence regarding finalizing Colt Gateway payoff agreement and filing of same.

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03/07/07 A Jarvis	1.10 Final revisions to Colt Gateway payoff agreement and arrange for filing of same.
03/07/07 S Strong	.80 Further review papers received from Shoemaker Trust attorney J. King regarding transferring DTDF membership interest (0.6); exchange emails with A. W. Jarvis regarding same (0.1); voice message to J. King regarding same (0.1).
03/08/07 C Hurst	1.20 Scan, convert and forward Wells Fargo documents produced relative to HMA litigation.
03/09/07 A Jarvis	.10 Correspondence with Diversified Committee regarding Colt Gateway hearing.
03/09/07 A Jarvis	3.70 Review documents, correspondence and time line on HMA issues, IP pledge in preparation for deposition of T. Allison in HMA litigation.
03/10/07 A Jarvis	2.00 Review documents and timeline regarding preparation for Allison deposition in HMA litigation.
03/11/07 A Jarvis	6.50 Review documents, timeline regarding HMA Sales.
03/12/07 A Jarvis	.50 Gather documents for preparation for deposition of T. Allison.
03/12/07 A Jarvis	3.00 Meet with T. Allison and S. Smith regarding HMA Sales, preparation for deposition.
03/12/07 A Jarvis	7.00 Defend deposition of T. Allison on HMA Sales.
03/12/07 B Kotter	.60 Prepare engagement letter for DTDF post-effective entity.
03/12/07 S Strong	.20 Review plan implementation motion and order concerning issues affecting post-effective-date DTDF (.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$17,349.50

“Exhibit O”

Second and Final Fee Application Expense Summary

Petition Date through Effective Date

First Interim Application

Description	April	May	June	July	Total
Long Distance Telephone Charges				\$13.11	\$191.08
Postage	\$6.99	\$101.67	\$69.31	\$11.68	\$11.68
Refunds				-\$1,519.20	-\$1,519.20
Copying Expense	\$316.80	\$561.20	\$664.85	\$215.40	\$1,758.25
Filing Fees	\$700.00	\$531.00			\$1,231.00
Investigative Services		\$703.50			\$703.50
Fed Ex Charges	\$1,788.19	\$83.41	\$271.68	\$454.85	\$2,608.13
Database Legal Research	\$2,330.91	\$7,115.02	\$12,375.99	\$6,020.16	\$27,842.08
Facsimile Expense (Outgoing)	\$6.50	\$27.50	\$6.00	\$4.00	\$44.00
Facsimile Long Distance Charges	\$3.50	\$6.13	\$3.08	\$1.70	\$14.41
Title Reports and Searches			\$630.00	\$1,004.48	\$1,634.48
Copying Expense (Outside Office)		\$150.00			\$150.00
Exhibit Tabs		\$1.20			\$1.20
Business Meals		\$428.23	\$82.86	\$285.37	\$796.46
Travel Expenses (Airfare, Hotel, Transportation, Meals)	\$25.00	\$10,851.87	\$5,069.17	\$8,680.46	\$24,626.50
UCC Searches		\$1,049.00	\$20.00	\$37.50	\$1,106.50
Temporary Paralegal Staffing Services		\$3,750.50			\$3,750.50
TOTAL	\$5,177.89	\$25,360.23	\$19,192.94	\$15,219.51	\$64,950.57

Second and Final Application

Description	First App. Apr. - July	August	September	October	November	December	January	February	March	TOTAL
Long Distance Telephone Charges							\$3,810.53		\$6,371.68	\$30,907.28
Postage	\$191.08	\$6,047.98	\$3,076.23	\$14.59	\$7,106.34	\$4,288.85	\$110.68	\$412.00	\$7.20	\$1,264.57
Refunds and Credits	-\$1,519.20	\$144.80	\$65.69	\$44.85	\$467.67		-\$296.00		-\$942.28	-\$6,541.40
Copying Expense	\$1,758.25	\$3,138.20	\$2,618.40	-\$2,323.12	-\$520.70	\$602.20	\$1,447.40	\$3,995.60	\$219.00	\$16,489.45
Filing Fees	\$1,231.00			\$984.80	\$1,735.60					\$1,231.00
Investigative Services	\$703.50					\$256.00				\$959.50
Fed Ex Charges	\$2,608.13	\$2,168.60	\$354.61	\$148.76	\$747.74	\$104.49	\$261.41	\$4,819.23	\$184.60	\$11,397.57
Database Legal Research	\$27,842.08	\$2,408.00	\$3,049.87	\$4,628.20	\$372.24	\$7,850.65	\$4,476.80	\$6,732.73	\$2,499.65	\$61,860.22
Facsimile Expense (Outgoing)	\$44.00	\$10.00	\$3.00	\$28.50			\$2.50	\$18.50		\$106.50
Facsimile Long Distance Charges	\$14.41	\$5.70	\$1.75	\$4.80			\$2.19	\$3.95		\$32.80
Title Reports and Searches	\$1,634.48			\$400.00	\$6.16	\$160.00	\$1,895.00	\$3.09		\$4,098.73
Copying Expense (Outside Office)	\$150.00		\$2,740.79	\$523.09			\$4,056.06	\$2,212.26	\$4,809.95	\$14,492.15
Certified Copies							\$48.57			\$48.57
Hearing Transcripts		\$9.00							\$564.30	\$573.30
Certificates of Good Standing				\$500.00						\$500.00
Exhibit Tabs	\$1.20									\$1.20
Business Meals	\$796.46	\$369.46	\$333.53	\$98.04	\$462.66	\$252.09	\$325.31	\$168.55	\$409.03	\$3,215.13
Travel Expense (Airfare, Hotel, Transportation, Meals)	\$24,626.50	\$11,135.25	\$5,293.24	\$8,779.07	\$5,741.74	\$5,984.16	\$8,203.63	\$2,275.02	\$19,220.10	\$91,256.71
UCC Searches	\$1,106.50				\$225.00			\$188.00		\$1,519.50
Temporary Paralegal Staffing Services	\$3,750.50									\$3,750.50
TOTAL	\$64,950.57	\$25,435.99	\$16,597.01	\$13,831.58	\$16,344.45	\$19,498.44	\$24,344.08	\$22,828.93	\$33,343.23	\$237,175.28
									Voluntarily Withdrawn	\$2,312.60
									TOTAL REQUESTED REIMBURSEMENT	\$234,862.68